

ROCKCASTLE COUNTY APPLICATION FOR BUSINESS LICENSE

OFFICE USE ONLY
ACCOUNT #:

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THERE IS NO FEE FOR THE APPLICATION FOR BUSINESS LICENSE
ANSWER ALL APPLICABLE QUESTIONS. INSTRUCTIONS ENCLOSED

NAME OF APPLICANT: _____

BUSINESS NAME: _____

PHYSICAL ADDRESS (LOCAL): _____

MAILING ADDRESS (IF DIFFERENT): _____

CITY, STATE, AND ZIP: _____

TELEPHONE NUMBER: _____ FAX NUMBER: _____

TYPE OF BUSINESS: _____ If Other, please describe: _____

DATE OPERATIONS BEGAN IN ROCKCASTLE COUNTY: ____ / ____ / ____ (e.g., Manufacturing, Trade, Advertising Agency, Farming, Real Estate, etc.)

CLOSING MONTH OF ACCOUNTING YEAR: _____ FEDERAL TAX ID # OR SOCIAL SECURITY #: _____

DO YOU HAVE EMPLOYEES Yes No
(If self employed, do not include yourself unless you withhold taxes from your pay)

IF YES, COMPLETE THE FOLLOWING SECTION IF INFORMATION IS DIFFERENT FROM ABOVE

WITHHOLDING INFORMATION

CONTACT PERSON(S): _____

MAILING ADDRESS: _____

CITY, STATE, AND ZIP: _____

TELEPHONE NUMBER: _____ FAX NUMBER: _____

NAME OF PAYROLL COMPANY, IF APPLICABLE: _____

* NET PROFIT INFORMATION* (IF INFORMATION IS DIFFERENT FROM ABOVE)

CONTACT PERSON(S): _____

MAILING ADDRESS: _____

CITY, STATE, AND ZIP: _____

TELEPHONE NUMBER: _____ FAX NUMBER: _____

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND BELIEVE TO THE BEST OF MY KNOWLEDGE IT IS TRUE, CORRECT, AND COMPLETE.

SIGNATURE _____ TITLE _____ DATE _____

INSTRUCTIONS

*****THERE IS NO FILING FEE FOR THE APPLICATION FOR BUSINESS LICENSE*****

FAILURE TO FILE: PLEASE REFER TO ORDINANCE 23 § 12 PENALTIES

ORDINANCE 23 § 2 (1) STATES THAT THIS APPLICATION IS REQUIRED TO BE FILED BEFORE DOING BUSINESS:

§ 2 - Occupational License Application Required

- (1) Every person or business entity engaged in any trade, occupation, or profession, or other activity for profit or anyone required to file a return under this ordinance in Rockcastle County shall be required to complete and execute the questionnaire prescribed by the Occupational Tax Office. Each person shall be required to complete a separate questionnaire for each separate business **before** the commencement of business or in the event of a status change, other than change of address. Licensees are required to notify the Occupational Tax Office of changes of address, or the cessation of business activity, and of other changes which render inaccurate the information supplied in the completed questionnaire.

THE APPLICATION IS A REGISTRATION FORM AND THE COUNTY CURRENTLY DOES NOT ISSUE A BUSINESS LICENSE UNLESS A LICENSE IS NEEDED BY THE BUSINESS. THE LICENSE IS RENEWED AUTOMATICALLY WITH THE FILING OF THE ANNUAL NET PROFITS LICENSE FEE RETURN.

CONTRACTORS: ATTACH A LIST OF ALL SUBCONTRACTORS AFFILIATED WITH YOUR WORK IN ROCKCASTLE COUNTY. PLEASE INCLUDE THEIR NAME, ADDRESS, TELEPHONE NUMBER AND FEDERAL I.D. NUMBER.

PARTNERSHIPS: ATTACH A LIST OF PARTNERS. PLEASE INCLUDE THEIR NAME, ADDRESS, AND SOCIAL SECURITY NUMBER.

BASIC INFORMATION: SECTION 1, NAME OF APPLICANT CAN BE ANY REPRESENTATIVE WHO IS APPROVED TO LEGALLY COMPETENT AND SIGN DOCUMENTS FOR STATE AND/OR FEDERAL GOVERNMENTS. FOLLOWING LINES SHOULD REFLECT THE **LOCAL NAME** OF BUSINESS, THE **LOCAL** PHYSICAL AND **LOCAL** MAILING ADDRESS AND THE **LOCAL** PHONE NUMBERS FOR THE BUSINESS.

THE TYPE OF BUSINESS INFORMATION IS USED TO DETERMINE THE TYPE OF INFORMATION THAT SHOULD BE SUBMITTED WITH THE NET PROFIT LICENSE FEE RETURN. WE CAN REQUEST THE PROPER DOCUMENTATION FOR YOUR BUSINESS SHOULD THAT NEED OCCUR.

DATE OPERATIONS BEGAN IN ROCKCASTLE COUNTY OR START DATE OF BUSINESS ACTIVITIES.

NATURE OF BUSINESS: WE GAVE A FEW EXAMPLES, BUT PLEASE LIST IN GENERAL WHAT ACTIVITY YOU PERFORM

CLOSING MONTH OF ACCOUNTING YEAR: THIS IS DECEMBER FOR CALENDAR YEAR FILERS

FEDERAL TAX ID # OR SOCIAL SECURITY #: YOU SHOULD USE YOUR FED ID # UNLESS YOU DO NOT HAVE ONE

DO YOU HAVE EMPLOYEES? PLEASE CIRCLE YES OR NO. IF YOU ARE SELF EMPLOYED AND YOU DO NOT WITHHOLD WAGES FROM YOUR PAY, DO NOT COUNT YOURSELF AS AN EMPLOYEE.

IF YES, COMPLETE THE FOLLOWING SECTION IF THE INFORMATION IS DIFFERENT FROM THE PREVIOUS SECTION. ALSO, COMPLETE THE NET PROFIT SECTION IF YOU NEED THE FORM AND CORRESPONDENCE MAILED TO ANOTHER ADDRESS, SUCH AS YOUR CPA OR TAX PREPARER.

INFORMATION CONCERNING THE 1.5% OCCUPATIONAL LICENSE FEE

The Rockcastle County Fiscal Court provides that a 1.5% Occupational License Fee applies to all individuals, employers and businesses within Rockcastle County.

Effective Date: July 1, 2008

Rate:

- (1) 1.5% of each individual's gross wages, salaries, and commissions, before any deductions, that are earned within Rockcastle County.
- (2) 1.5% of the NET PROFITS of every business from activities conducted within Rockcastle County.

Filing Responsibilities of businesses with employees:

- (1) Complete the enclosed application for business license and file it with the Occupational Tax Office.
- (2) Withhold a 1.5% license fee from gross wages, salaries, and commissions, before any deductions, paid to employees on income earned within Rockcastle County.
- (3) File an annual reconciliation return showing wages earned within Rockcastle County and the occupational license tax withheld. The return will be mailed to registered employers annually and are due on or before February 28. Copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the county, shall be submitted.
- (4) File an annual return with the Occupational Tax Office showing the net profit or net loss for operations within Rockcastle County and pay the occupational license fee to the Occupational Tax Administrator. Returns will be mailed to registered businesses at the end of each fiscal year and the return is due one-hundred five days thereafter.
- (5) Submit copies of Federal 1099'S for services performed within the county by February 28. If a business is not required to remit Federal 1099's to the IRS, they are still liable remit to the equivalent information to the county.

Filing Responsibilities of businesses without employees:

- (1) Complete the enclosed application for business license and file it with the Occupational Tax Office.
- (2) File an annual return with the Occupational Tax Office showing the net profit or net loss for operations within Rockcastle County and pay the occupational license fee to the Occupational Tax Administrator. Returns will be mailed to registered businesses at the end of each fiscal year and the return is due one-hundred five days thereafter.
- (3) Submit copies of Federal 1099'S for services performed within the county by February 28. If a business is not required to remit Federal 1099's to the IRS, they are still liable to remit the equivalent information to the county.

Returns must be filed on forms provided or approved by the Rockcastle County Occupational Tax Office.

QUESTIONS OFTEN ASKED ABOUT THE OCCUPATIONAL LICENSE FEE

(1.) WHAT TYPE INCOME IS BEING TAXED?

Earned income from wages, salaries, tips, bonuses, commissions, net profits from businesses, net profits from farming, guaranteed payments to partners, director's fees, and rental income from personal property, commercial and/or industrial real estate, and residential real estate.

(2.) WHAT TYPE INCOME IS NOT BEING TAXED?

Unearned income such as interest, dividends, capital gains, or other investment income, retirement or pension income, social security and unemployment payments.

(3.) WHAT INCOME IS EXEMPT FROM THE TAX?

The first \$4,000.00 of income described under number (1) above for all natural persons over the age of 65.

(4.) DOES THE TAX APPLY TO INCOME DEDUCTED BEFORE TAXES SUCH AS, INSURANCE PLANS, DEFERRED COMPENSATION, CHILD CARE, ETC.?

Yes! The tax is applied to gross pay, before any deductions.

(5.) WHAT IF I WORK OR OPERATE IN ROCKCASTLE COUNTY AND ALSO IN OTHER COUNTIES?

The income earned in Rockcastle County is taxable and it is your responsibility to maintain adequate documentation in order to determine the amount of income earned within Rockcastle County. Adequate records must be maintained to determine a percentage of gross sales within Rockcastle County and the amount of wages earned within Rockcastle County. Failure to maintain adequate documentation will result in 100% of the company's wages and/or net profits being taxed in Rockcastle County.

(6.) CAN I MAKE ESTIMATED PAYMENTS ON MY NET PROFIT INCOME?

Anyone may choose to make estimated payments.

(7.) WHEN DO I APPLY FOR LICENSE?

Before commencing to do business in Rockcastle County

(8.) WHERE CAN I GET FORMS AND FILE MY RETURNS?

You can contact our office. Our number is (606)256-1293. Our office is located in the Rockcastle County Court House 75 East Main Street, in Rockcastle, KY. Our mailing address is PO Box 1810, Rockcastle, KY 40456.

***** The information enclosed within this packet does not supersede nor change Ordinance No. 23.*****